effort to effect notice through certified mail had succeeded. It would not be inconsistent with the approach the Court has taken in notice cases to ask, with respect to a procedure under which telephone calls were placed to owners, what the State did when no one answered. Asking what the State does when a notice letter is returned unclaimed is not substantively different.

The Commissioner has three further arguments for why reasonable followup measures were not required in this case. First, notice was sent to an address that Jones provided and had a legal obligation to keep updated. See Ark. Code Ann. §26–35–705 (1997). Second, "after failing to receive a property tax bill and pay property taxes, a property holder is on inquiry-notice that his property is subject to governmental taking." Brief for Respondent Commissioner 18–19. Third, Jones was obliged to ensure that those in whose hands he left his property would alert him if it was in jeopardy. None of these contentions relieves the State of its constitutional obligation to provide adequate notice.

The Commissioner does not argue that Jones' failure to comply with a statutory obligation to keep his address updated forfeits his right to constitutionally sufficient notice, and we agree. *Id.*, at 19; see also Brief for United States as *Amicus Curiae* 16, n. 5 (quoting *Mennonite*, 462 U. S., at 799 ("'[A] party's ability to take steps to safeguard its own interests does not relieve the State of its constitutional obligation'")). In *Robinson*, we noted that Illinois law required each vehicle owner to register his address with the secretary of state, and that the State's vehicle forfeiture scheme provided for notice by mail to the address listed in the secretary's records. See 409 U. S., at 38, n. 1 (citing Ill. Rev. Stat., ch. 95½, §3–405 (1971), and ch. 38, §36–1 (1969)). But we found that the State had not provided constitutionally sufficient notice, despite having followed its reasonably calculated scheme, because it knew

that Robinson could not be reached at his address of record. 409 U. S., at 31–32. Although Ark. Code Ann. §26–35–705 provides strong support for the Commissioner's argument that mailing a certified letter to Jones at 717 North Bryan Street was reasonably calculated to reach him, it does not alter the reasonableness of the Commissioner's position that he must do nothing more when the notice is promptly returned "unclaimed."

As for the Commissioner's inquiry notice argument, the common knowledge that property may become subject to government taking when taxes are not paid does not excuse the government from complying with its constitutional obligation of notice before taking private property. We have previously stated the opposite: An interested party's "knowledge of delinquency in the payment of taxes is not equivalent to notice that a tax sale is pending." *Mennonite, supra,* at 800. It is at least as widely known that arrestees have the right to remain silent, and that anything they say may be used against them, see *Dickerson* v. *United States,* 530 U. S. 428, 443 (2000) ("*Miranda* [v. *Arizona,* 384 U. S. 436 (1966),] has become embedded in routine police practice to the point where the warnings have become part of our national culture"), but that knowledge does not excuse a police failure to provide *Miranda* warnings. Arkansas affords even a delinquent taxpayer the right to settle accounts with the State and redeem his property, so Jones' failure to pay his taxes in a timely manner cannot by itself excuse inadequate notice.

Finally, the Commissioner reminds us of a statement from *Mullane* that the State can assume an owner leaves his property in the hands of one who will inform him if his interest is in jeopardy. 339 U. S., at 316. But in this passage, Justice Jackson writes of "libel of a ship, attachment of a chattel[,] or entry upon real estate in the name of law"—such "seiz[ures]" of property, he concluded, "may reasonably be expected to come promptly to the owner's

attention." *Ibid.* An occupant, however, is not charged with acting as the owner's agent in all respects, and it is quite a leap from Justice Jackson's examples to conclude that it is an obligation of tenancy to follow up with certified mail of unknown content addressed to the owner. In fact, the State makes it impossible for the occupant to learn why the Commissioner is writing the owner, because an occupant cannot call for a certified letter without first obtaining the owner's signature. For all the occupant knows, the Commissioner of State Lands might write to certain residents about a variety of matters he finds important, such as state parks or highway construction; it would by no means be obvious to an occupant observing a certified mail slip from the Commissioner that the owner is in danger of losing his property. In any event, there is no record evidence that notices of attempted delivery were left at 717 North Bryan Street.

Mr. Jones should have been more diligent with respect to his property, no question. People must pay their taxes, and the government may hold citizens accountable for tax delinquency by taking their property. But before forcing a citizen to satisfy his debt by forfeiting his property, due process requires the government to provide adequate notice of the impending taking. U. S. Const., Amdt. 14; *Mennonite, supra*, at 799.

B

In response to the returned form suggesting that Jones had not received notice that he was about to lose his property, the State did—nothing. For the reasons stated, we conclude the State should have taken additional reasonable steps to notify Jones, if practicable to do so. The question remains whether there were any such available steps. While "[i]t is not our responsibility to prescribe the form of service that the [government] should adopt," *Greene*, 456 U. S., at 455, n. 9, if there were no reasonable addi-

tional steps the government could have taken upon return of the unclaimed notice letter, it cannot be faulted for doing nothing.

We think there were several reasonable steps the State could have taken. What steps are reasonable in response to new information depends upon what the new information reveals. The return of the certified letter marked "unclaimed" meant either that Jones still lived at 717 North Bryan Street, but was not home when the postman called and did not retrieve the letter at the post office, or that Jones no longer resided at that address. One reasonable step primarily addressed to the former possibility would be for the State to resend the notice by regular mail, so that a signature was not required. The Commissioner says that use of certified mail makes actual notice more likely, because requiring the recipient's signature protects against misdelivery. But that is only true, of course, when someone is home to sign for the letter, or to inform the mail carrier that he has arrived at the wrong address. Otherwise, "[c]ertified mail is dispatched and handled in transit as ordinary mail," United States Postal Service, Domestic Mail Manual §503.3.2.1 (Mar. 16, 2006), and the use of certified mail might make actual notice less likely in some cases—the letter cannot be left like regular mail to be examined at the end of the day, and it can only be retrieved from the post office for a specified period of time. Following up with regular mail might also increase the chances of actual notice to Jones if—as it turned out—he had moved. Even occupants who ignored certified mail notice slips addressed to the owner (if any had been left) might scrawl the owner's new address on the notice packet and leave it for the postman to retrieve, or notify Jones directly.

Other reasonable followup measures, directed at the possibility that Jones had moved as well as that he had simply not retrieved the certified letter, would have been

to post notice on the front door, or to address otherwise undeliverable mail to "occupant." Most States that explicitly outline additional procedures in their tax sale statutes require just such steps. See n. 2, *supra*. Either approach would increase the likelihood that the owner would be notified that he was about to lose his property, given the failure of a letter deliverable only to the owner in person. That is clear in the case of an owner who still resided at the premises. It is also true in the case of an owner who has moved: Occupants who might disregard a certified mail slip not addressed to them are less likely to ignore posted notice, and a letter addressed to them (even as "occupant") might be opened and read. In either case, there is a significant chance the occupants will alert the owner, if only because a change in ownership could well affect their own occupancy. In fact, Jones first learned of the State's effort to sell his house when he was alerted by one of the occupants—his daughter—after she was served with an unlawful detainer notice.

Jones believes that the Commissioner should have searched for his new address in the Little Rock phonebook and other government records such as income tax rolls. We do not believe the government was required to go this far. As the Commissioner points out, the return of Jones' mail marked "unclaimed" did not necessarily mean that 717 North Bryan Street was an incorrect address; it merely informed the Commissioner that no one appeared to sign for the mail before the designated date on which it would be returned to the sender. An open-ended search for a new address—especially when the State obligates the taxpayer to keep his address updated with the tax collector, see Ark. Code Ann. §26–35–705 (1997)—imposes burdens on the State significantly greater than the several relatively easy options outlined above.

The Commissioner complains about the burden of even those additional steps, but his argument is belied by Ar-

kansas' current requirement that notice to homestead owners be accomplished by personal service if certified mail is returned, §26–37–301(e) (Supp. 2005), and the fact that Arkansas transfers the cost of notice to the taxpayer or the tax sale purchaser, §26–37–104(a). The Commissioner has offered no estimate of how many notice letters are returned, and no facts to support the dissent's assertion that the Commissioner must now physically locate "tens of thousands of properties every year." *Post*, at 10. Citing our decision in *Greene* v. *Lindsey*, the Solicitor General adds that posted notice could be taken down by children or vandals. But in *Greene*, we noted that outside the specific facts of that case, posting notice on real property is "a singularly appropriate and effective way of ensuring that a person . . . is actually apprised of proceedings against him." 456 U. S., at 452–453. Successfully providing notice is often the most efficient way to collect unpaid taxes, see *Mennonite*, 462 U. S., at 800, n. 5 (more effective notice may ease burden on State if recipient arranges to pay delinquent taxes prior to tax sale); Tr. of Oral Arg. 24 (85 percent of tax delinquent properties in Arkansas are redeemed upon notice of delinquency), but rather than taking relatively easy additional steps to effect notice, the State undertook the burden and expense of purchasing a newspaper advertisement, conducting an auction, and then negotiating a private sale of the property to Flowers.

The Solicitor General argues that requiring further effort when the government learns that notice was not delivered will cause the government to favor modes of providing notice that do not generate additional information—for example, starting (and stopping) with regular mail instead of certified mail. We find this unlikely, as we have no doubt that the government repeatedly finds itself being asked to prove that notice was sent and received. Using certified mail provides the State with documenta-

tion of personal delivery and protection against false claims that notice was never received. That added security, however, comes at a price—the State also learns when notice has *not* been received. We conclude that, under the circumstances presented, the State cannot simply ignore that information in proceeding to take and sell the owner's property—any more than it could ignore the information that the owner in *Robinson* was in jail, or that the owner in *Covey* was incompetent.

Though the Commissioner argues that followup measures are not constitutionally required, he reminds us that the State did make some attempt to follow up with Jones by publishing notice in the newspaper a few weeks before the public sale. Several decades ago, this Court observed that "[c]hance alone" brings a person's attention to "an advertisement in small type inserted in the back pages of a newspaper," *Mullane*, 339 U. S., at 315, and that notice by publication is adequate only where "it is not reasonably possible or practicable to give more adequate warning," *id.*, at 317. Following up by publication was not constitutionally adequate under the circumstances presented here because, as we have explained, it was possible and practicable to give Jones more adequate warning of the impending tax sale.

The dissent forcefully articulates some basic principles about constitutionally required notice, principles from which we have no intention to depart. In particular, we disclaim any "new rule" that is "contrary to *Dusenbery* and a significant departure from *Mullane*." *Post*, at 6. In *Dusenbery*, the Government was aware that someone at the prison had signed for the prisoner's notice letter, and we determined that this attempt at notice was adequate, despite the fact that the State could have made notice more likely by requiring the prisoner to sign for the letter himself. 534 U. S., at 171. In this case, of course, the notice letter was returned to the Commissioner, informing

him that his attempt at notice had failed.

As for *Mullane*, it directs that "when notice is a person's due . . . [t]he means employed must be such as one desirous of actually informing the absentee might reasonably adopt to accomplish it." 339 U. S., at 315. Mindful of the dissent's concerns, we conclude, at the end of the day, that someone who actually wanted to alert Jones that he was in danger of losing his house would do more when the attempted notice letter was returned unclaimed, and there was more that reasonably could be done.

As noted, "[i]t is not our responsibility to prescribe the form of service that the [government] should adopt." *Greene, supra,* at 455, n. 9. In prior cases finding notice inadequate, we have not attempted to redraft the State's notice statute. See, *e.g., Tulsa Professional*, 485 U. S., at 490–491; *Robinson*, 409 U. S., at 40; *Schroeder* v. *City of New York*, 371 U. S. 208, 213–214 (1962); *Walker*, 352 U. S., at 116; *Covey*, 351 U. S., at 146–147. The State can determine how to proceed in response to our conclusion that notice was inadequate here, and the States have taken a variety of approaches to the present question. See n. 2, *supra*. It suffices for present purposes that we are confident that additional reasonable steps were available for Arkansas to employ before taking Jones' property.

* * *

There is no reason to suppose that the State will ever be less than fully zealous in its efforts to secure the tax revenue it needs. The same cannot be said for the State's efforts to ensure that its citizens receive proper notice before the State takes action against them. In this case, the State is exerting extraordinary power against a property owner—taking and selling a house he owns. It is not too much to insist that the State do a bit more to attempt to let him know about it when the notice letter addressed to him is returned unclaimed.

The Commissioner's effort to provide notice to Jones of an impending tax sale of his house was insufficient to satisfy due process given the circumstances of this case. The judgment of the Arkansas Supreme Court is reversed, and the case is remanded for proceedings not inconsistent with this opinion.

It is so ordered.

JUSTICE ALITO took no part in the consideration or decision of this case.

SUPREME COURT OF THE UNITED STATES

No. 04–1477

GARY KENT JONES, PETITIONER *v.* LINDA K. FLOWERS ET AL.

ON WRIT OF CERTIORARI TO THE SUPREME COURT OF ARKANSAS

[April 26, 2006]

JUSTICE THOMAS, with whom JUSTICE SCALIA and JUSTICE KENNEDY join, dissenting.

When petitioner failed to pay his property taxes for several consecutive years, respondent Commissioner of State Lands in Arkansas, using the record address that petitioner provided to the State, sent petitioner a letter by certified mail, noting his tax delinquency and explaining that his property would be subject to public sale if the delinquent taxes and penalties were not paid. After petitioner failed to respond, the State also published notice of the delinquency and public sale in an Arkansas newspaper. Soon after respondent Linda K. Flowers submitted a purchase offer to the State, it sent petitioner a second letter by certified mail explaining that the sale would proceed if the delinquent taxes and penalties were not paid.

Petitioner argues that the State violated his rights under the Due Process Clause of the Fourteenth Amendment because, in his view, the State failed to take sufficient steps to contact him before selling his property to Flowers. Petitioner contends that once the State became aware that he had not claimed the certified mail, it was constitutionally obligated to employ additional methods to locate him.

Adopting petitioner's arguments, the Court holds today that "when mailed notice of a tax sale is returned un-

claimed, the State must take additional reasonable steps to attempt to provide notice to the property owner before selling his property, if it is practicable to do so." *Ante*, at 4. The Court concludes that it was practicable for Arkansas to take additional steps here—namely, notice by regular mail, posting notice on petitioner's door, and addressing mail to "occupant." *Ante*, at 13. Because, under this Court's precedents, the State's notice methods clearly satisfy the requirements of the Due Process Clause, I respectfully dissent.

I

The Fourteenth Amendment prohibits the States from "depriv[ing] any person of life, liberty, or property, without due process of law." This Court has held that a State must provide an individual with notice and opportunity to be heard before the State may deprive him of his property. *Mullane* v. *Central Hanover Bank & Trust Co.*, 339 U. S. 306, 313 (1950). Balancing a State's interest in efficiently managing its administrative system and an individual's interest in adequate notice, this Court has held that a State must provide "notice reasonably calculated, under all the circumstances, to apprise interested parties of the pendency of the action." *Id.*, at 313–314. As this Court has explained, "when notice is a person's due . . . [t]he means employed must be such as one desirous of actually informing the absentee might reasonably adopt to accomplish it." *Id.*, at 315. "[H]eroic efforts," however, are not required. *Dusenbery* v. *United States*, 534 U. S. 161, 170 (2002). To the contrary, we have expressly rejected "[a] construction of the Due Process Clause which would place impossible or impractical obstacles in the way [of the State]." *Mullane*, *supra*, at 313–314. Thus, "none of our cases . . . has required actual notice"; instead, "we have allowed the Government to defend the 'reasonableness and hence the constitutional validity of any chosen method . . . on the ground

that it is in itself reasonably certain to inform those affected.'" *Dusenbery, supra,* at 169–170 (quoting *Mullane, supra,* at 315).

The methods of notice employed by Arkansas were reasonably calculated to inform petitioner of proceedings affecting his property interest and thus satisfy the requirements of the Due Process Clause. The State mailed a notice by certified letter to the address provided by petitioner. The certified letter was returned to the State marked "unclaimed" after three attempts to deliver it. The State then published a notice of public sale containing redemption information in the Arkansas Democrat Gazette newspaper. After Flowers submitted a purchase offer, the State sent yet another certified letter to petitioner at his record address. That letter, too, was returned to the State marked "unclaimed" after three delivery attempts.[1]

Arkansas' attempts to contact petitioner by certified mail at his "record address," without more, satisfy due process. *Dusenbery, supra,* at 169. See also *Mullane, supra,* at 318; *Tulsa Professional Collection Services, Inc.* v. *Pope,* 485 U. S. 478, 490 (1988) ("We have repeatedly recognized that mail service is an inexpensive and efficient mechanism that is reasonably calculated to provide actual notice"); *Mennonite Bd. of Missions* v. *Adams,* 462 U. S. 791, 792, 798 (1983) (holding that "notice *mailed* to [the affected party's] *last known available address*" is sufficient where a State seeks to sell "real property on

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[1]Though the Court posits that "there is no record evidence that notices of attempted delivery were left at 717 North Bryan Street," *ante,* at 12, the postal carrier was required to leave notice at the address at each delivery attempt indicating that delivery of certified mail had been attempted and that the mail could be retrieved at the local post office. See United States Postal Operations Manual §813.25 (July 2005), http://www.nalc.org/depart/can/pdf/manuals/pom/pome8.pdf (all Internet materials as visited Apr. 21, 2006, and available in Clerk of Court's case file) ("The carrier must leave a notice of arrival on Form 3849 if the carrier cannot deliver the certifiable article for any reason").

which payments of property taxes have been delinquent" (emphasis added)). Because the notices were sent to the address provided by petitioner himself, the State had an especially sound basis for determining that notice would reach him. Moreover, Arkansas exceeded the constitutional minimum by additionally publishing notice in a local newspaper.[2] See *Mullane*, *supra*, at 318. Due process requires nothing more—and certainly not here, where petitioner had a statutory duty to pay his taxes and to report any change of address to the state taxing authority. See Ark. Code Ann. §26–35–705 (1997).

My conclusion that Arkansas' notice methods satisfy due process is reinforced by the well-established presumption that individuals, especially those owning property, act in their own interest. Recognizing that "'[i]t is the part of common prudence for all those who have any interest in [a thing], to guard that interest by persons who are in a situation to protect it,'" *Mullane*, *supra*, at 316 (quoting *The Mary*, 9 Cranch 126, 144 (1815)), this Court has concluded that "[t]he ways of an owner with tangible property are such that he usually arranges means to learn of any direct attack upon his possessory or proprietary rights." *Mullane*, 339 U. S., at 316. Consistent with this observation, Arkansas was free to "indulge the assumption" that petitioner had either provided the State taxing authority with a correct and up-to-date mailing address—as required by state law—"or that he . . . left some caretaker under a duty to let him know that [his property was] being jeopardized."[3] *Ibid.*

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[2]The Court found inadequate the State's attempt at notice by publication, as if that were the State's *sole* method for effectuating notice, see *ante*, at 16. But the State plainly used it here as a *secondary* method of notice.

[3]The issue is not, as the Court maintains, whether the current occupant is "charged with acting as the owner's agent." *Ante*, at 12. Rather, the issue is whether petitioner discharged his *own* duty to guard his interests.

The Court does not conclude that certified mail is inherently insufficient as a means of notice, but rather that "the government's knowledge that notice pursuant to the normal procedure was ineffective triggered an obligation on the government's part to take additional steps to effect notice." *Ante*, at 9. I disagree.

First, whether a method of notice is reasonably calculated to notify the interested party is determined *ex ante*, *i.e.*, from the viewpoint of the government agency at the time its notice is sent. This follows from *Mullane*, where this Court rested its analysis on the information the sender had "at hand" when its notice was sent. 339 U. S., at 318. Relatedly, we have refused to evaluate the reasonableness of a particular method of notice by comparing it to alternative methods that are identified after the fact. See *Dusenbery*, 534 U. S., at 171–172. Today the Court appears to abandon both of these practices. Its rejection of Arkansas' selected method of notice—a method this Court has repeatedly concluded is constitutionally sufficient—is based upon information that was unavailable when notice was sent. Indeed, the Court's proposed notice methods—regular mail, posting and addressing mail to "occupant," *ante*, at 12–14—are entirely the product of *post hoc* considerations, including the discovery that members of petitioner's family continued to live in the house. Similarly, the Court's observation that "[t]he Commissioner['s] complain[t] about the burden of . . . additional steps . . . is belied by Arkansas' current requirement that notice to homestead-owners be accomplished by personal service if certified mail is returned," *ante*, at 14–15, is contrary to *Dusenbery*'s "conclusion that the Government ought not be penalized and told to 'try harder' . . . simply because [it] has since upgraded its policies," 534 U. S., at 172 (citation omitted).

Second, implicit in our holding that due process does not require "actual notice," see *id.*, at 169–170, is that when

the "government becomes aware . . . that its attempt at notice has failed," *ante*, at 5, it is not required to take additional steps to ensure that notice has been received. Petitioner's challenge to Arkansas' notice methods, and the Court's acceptance of it, is little more than a thinly veiled attack on *Dusenbery*. Under the majority's logic, each time a doubt is raised with respect to whether notice has reached an interested party, the State will have to consider additional means better calculated to achieve notice. Because this rule turns on speculative, newly acquired information, it has no natural end point, and, in effect, requires the States to achieve something close to actual notice. The majority's new rule is contrary to *Dusenbery* and a significant departure from *Mullane*.

The only circumstances in which this Court has found notice by mail and publication inadequate under the Due Process Clause involve situations where the state or local government knew at the outset that its notice efforts were destined to fail and knew how to rectify the problem prior to sending notice. See *Robinson* v. *Hanrahan*, 409 U. S. 38, 39 (1972) *(per curiam)* (intended recipient known to be in jail); *Covey* v. *Town of Somers*, 351 U. S. 141, 145 (1956) (intended recipient known to be incompetent and without a guardian).

In *Robinson*, the State, having arrested petitioner and detained him in county jail, immediately instituted forfeiture proceedings against his automobile and mailed notice of those proceedings to his residential address. 409 U. S., at 38. Robinson, who was incarcerated in the county jail during the entirety of the forfeiture proceedings, did not receive notice of the proceedings until after he was released and the forfeiture order had been entered. *Id.*, at 38–39. Because the State knew beforehand that Robinson was not at, and had no access to, the address to which it sent the notice, this Court held that the State's efforts were not "reasonably calculated" to notify him of the pend-

ing proceedings. *Id.*, at 40. Similarly, in *Covey*, the Court concluded that the methods of notice used by the town—mailing, posting, and publishing—were not reasonably calculated to inform Covey of proceedings adverse to her property interests because local officials knew prior to sending notice that she was "without mental capacity to handle her affairs" and unable to comprehend the meaning of the notices. 351 U. S., at 144, 146.

By contrast, Arkansas did not know at the time it sent notice to petitioner that its method would fail; and Arkansas did not know that petitioner no longer lived at the record address simply because letters were returned "unclaimed." Pet. for Cert. 3. "[U]nclaimed" does not necessarily mean that an address is no longer correct; it may indicate that an intended recipient has simply failed or refused to claim mail. See United States Postal Service, Domestic Mail Manual (DMM), §507, Exh. 1.4.1, http://pe.usps.gov/text/dmm300/507.htm.[4] Given that the State had been using the address provided by petitioner and that petitioner had a legal duty to maintain a current mailing address with the state taxing authority, return of the mail as "unclaimed" did not arm Arkansas with the type of specific knowledge that the governments had at hand in *Robinson* and *Covey*. Cf. *ante*, at 13. The State cannot be charged to correct a problem of petitioner's own creation and of which it was not aware.[5]

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[4]The Postal Service uses "Moved, Left No Address" to indicate that the "[A]ddressee moved and filed no change-of-address order," and "Not Deliverable as Addressed—Unable to Forward" to indicate that the mail is "undeliverable at address given; no change-of-address order on file; forwarding order expired." DMM §507, Exh. 1.4.1.

[5]The Court's "storm drain" hypothetical, *ante*, at 7–8, presents the harder question of when notice is sent—at the precise moment the Commissioner places the mail in the postal carrier's hand or the split second later when he observes the departing carrier drop the mail down the storm drain. That more difficult question is not before us in this case because Arkansas learned long after the fact that its attempts had been unsuccessful.

Even if the State had divined that petitioner was no longer at the record address, its publication of notice in a local newspaper would have sufficed because *Mullane* authorizes the use of publication when the record address is unknown. See 339 U. S., at 316 ("[P]ublication traditionally has been acceptable as notification supplemental to other action which in itself may reasonably be expected to convey a warning").

II

The Court's proposed methods, aside from being constitutionally unnecessary, are also burdensome, impractical, and no more likely to effect notice than the methods actually employed by the State.

In Arkansas, approximately 18,000 parcels of delinquent real estate are certified annually. *Tsann Kuen Enterprises Co.* v. *Campbell*, 335 Ark. 110, 119–120, 129 S. W. 3d 822, 828 (2003). Under the Court's rule, the State will bear the burden of locating thousands of delinquent property owners. These administrative burdens are not compelled by the Due Process Clause. See *Mullane, supra*, at 313–314; *Tulsa Professional Collection Services, Inc.*, 485 U. S., at 489–490 (stating that constitutionally sufficient notice "need not be inefficient or burdensome"). Here, Arkansas has determined that its law requiring property owners to maintain a current address with the state taxing authority, in conjunction with its authorization to send property notices to the record address, is an efficient and fair way to administer its tax collection system. The Court's decision today forecloses such a reasonable system and burdens the State with inefficiencies caused by delinquent taxpayers.

Moreover, the Court's proposed methods are no more reasonably calculated to achieve notice than the methods employed by the State here. Regular mail is hardly foolproof; indeed, it is arguably less effective than certified mail. Certified mail is tracked, delivery attempts are

recorded, actual delivery is logged, and notices are posted to alert someone at the residence that certified mail is being held at a local post office. By creating a record, these features give parties grounds for defending or challenging notice. By contrast, regular mail is untraceable; there is no record of either delivery or receipt. Had the State used regular mail, petitioner would presumably argue that it should have sent notice by certified mail because it creates a paper trail.[6]

The Court itself recognizes the deficiencies of its proposed methods. It acknowledges that "[f]ollowing up with regular mail *might* . . . increase the chances of actual notice"; "occupants who ignored certified mail notice slips . . . *might* scrawl the owner's new address on the notice packet," *ante*, at 12; and "a letter addressed to [occupant] *might* be opened and read," *ante*, at 14 (emphasis added). Nevertheless, the Court justifies its redrafting of Arkansas' notice statute on the ground that "[its] approach[es] would increase the likelihood that the owner would be notified that he was about to lose his property . . . ." *Ibid.* That, however, is not the test; indeed, we rejected such reasoning in *Dusenbery*. See 534 U. S., at 171 (rejecting the argument that "the FBI's notice was constitutionally flawed

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[6] Interestingly, the Court stops short of saddling the State with the other steps that petitioner argues a State should take any time the interested party fails to claim letters mailed to his record address, see *ante*, at 14, namely searching state tax records, the phone-book, the Internet, department of motor vehicle records, or voting rolls, contacting his employer, or employing debt collectors. Here, the Court reasons that because of the context—the fact that the letter was returned merely "unclaimed" and petitioner had a duty to maintain a current address—the State is not required to go as far as petitioner urges. *Ibid.* Though the methods proposed by petitioner are severely flawed (for instance, the commonality of his surname "Jones" calls into question the fruitfulness of Internet and phone-book searches), there is no principled basis for the Court's conclusion that petitioner's other proposed methods would "impos[e] burdens on the State significantly greater than the several relatively easy options outlined [by the Court]." *Ibid.*

because it was 'substantially less likely to bring home notice' than a feasible substitute" (citations omitted)).

The Court's suggestion that Arkansas post notice is similarly unavailing. The State's records are organized by legal description, not address, which makes the prospect of physically locating tens of thousands of properties every year, and posting notice on each, impractical. See *Tsann Kuen Enterprises Co., supra,* at 119–120, 129 S. W. 3d, at 828. Also, this Court has previously concluded that posting is an inherently unreliable method of notice. See *Greene* v. *Lindsey*, 456 U. S. 444, 453–454 (1982).

Similarly, addressing the mail to "occupant," see *ante,* at 13, is no more reasonably calculated to reach petitioner. It is sheer speculation to assume, as the Court does, that although "[o]ccupants . . . might disregard a certified mail slip . . . , a letter addressed to them (even as 'occupant') might be opened and read." *Ante,* at 14. It is at least as likely that an occupant who receives generically addressed mail will discard it as junk mail.

III

If "title to property should not depend on [factual] vagaries," *Dusenberry, supra,* at 171, then certainly it cannot turn on "wrinkle[s]," *ante,* at 5, caused by a property owner's own failure to be a prudent ward of his interests. The meaning of the Constitution should not turn on the antics of tax evaders and scofflaws. Nor is the self-created conundrum in which petitioner finds himself a legitimate ground for imposing additional constitutional obligations on the State. The State's attempts to notify petitioner by certified mail at the address that he provided and, additionally, by publishing notice in a local newspaper satisfy due process. Accordingly, I would affirm the judgment of the Arkansas Supreme Court.